

[(c)](D) A person who violates any provision of subsection (b) OR (C) of this section is guilty of a misdemeanor and on conviction is subject to a fine not exceeding \$2,500 or imprisonment not exceeding 3 years or both.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~October 1, 1996~~ July 1, 1997.

Approved May 14, 1996.

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**CHAPTER 506**

**(House Bill 953)**

AN ACT concerning

**Howard County - Property Tax Credit - Commercial or Industrial Property**

**Ho. Co. 10-96**

FOR the purpose of authorizing the governing body of Howard County to grant a property tax credit against the county property tax imposed on certain real property; specifying certain requirements pertaining to eligibility for the credit; authorizing the governing body to specify the amount of a credit, qualifications for the credit, duration of the credit, and application procedures and other requirements and procedures relating to the credit; and generally relating to authorization to grant a property tax credit to promote certain business development in Howard County.

BY repealing and reenacting, with amendments,

Article --Tax - Property

Section 9-315

Annotated Code of Maryland

(1994 Replacement Volume and 1995 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article - Tax - Property**

9-315.

(A) The governing body of Howard County may grant, by law, a property tax credit under this section against the county property tax imposed on:

(1) property that:

(i) is owned by any community association;

(ii) is used for community, civic, educational, library, or park purposes;

and